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## **An Act To Clarify the Sales Tax Exemption for Commercial Agricultural Crop Production**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §1760, sub-§7-B**, as enacted by PL 2005, c. 12, Pt. GGG, §2, is amended to read:

**7-B. Products used in commercial agricultural crop production.** Sales of seed, fertilizers, defoliant and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural crop. For purposes of this subsection, "commercial production of an agricultural crop" includes the growing of trees on land used primarily for growth of trees to be harvested, such as land that qualifies for taxation under the Maine Tree Growth Tax Law.

### **SUMMARY**

This bill clarifies that the sales tax exemption for products used in commercial agricultural crop production applies to products used in commercial forestry.